



## **KENAI PENINSULA BOROUGH**

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**DAVE CAREY  
BOROUGH MAYOR**

### **MEMORANDUM**

**TO:** Milli Martin, Assembly President  
Members, Kenai Peninsula Borough Assembly

**THRU:** *DK* David R. Carey, Kenai Peninsula Borough Mayor

**FROM:** *Sh* Shane Horan, Director of Assessing

**DATE:** May 19, 2009

**SUBJECT:** Ordinance 2009-22, Cooperative Agreement with Kenaitze / Salamatof Tribally Designated Housing Entity.

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Per the assembly's request at the Assembly Meeting of May 5, 2009, I have attached a list of the 79 Low-Income Housing Tax Authority exempted properties. Unlike the proposed Kenaitze/Salamatof Tribally Designated Housing Entity, all 79 properties are exempt under state statute from paying real property taxes.

According to Alaska Statute 18.55.250, "The property owned by the corporation under the authority granted in AS 18.55.100 – 18.55.290 is public property used for essential public and governmental purposes, and is exempt from all taxes and special assessments . . . ." Additionally, this Statute does provide for a payment in lieu of taxes to be paid to the municipality.

To the best of my knowledge, there are three Cooperation Agreements currently in existence with no expiration date of note. They are as follows:

- 1) Cook Inlet Housing Authority (CIHA) – April 11, 1985
- 2) North Pacific Rim Housing Authority (NPRHA) – 1985
- 3) North Pacific Rim Housing Authority – June 1993

According to Rhonda Krohn, KPB Property Tax & Collections Supervisor, for tax year 2008 \$3,235.93 was received from NPRHA and \$4,321.75 from CIHA.

Additionally, the Cooperative Agreement has been amended to reflect that it will terminate if the property is no longer used exclusively for low income housing and now

includes a provision that the payment in lieu of taxes will be renegotiated every five years.

Finally, an amendment to Section 1 of Ordinance 2009-22 is recommended to reflect that the Mayor is authorized to execute a cooperative agreement substantially in the form of the amended agreement before you as follows:

That the Mayor is authorized to execute a cooperative agreement, **substantially in the form as attached,** with the Kenaitze/Salamatof TDHE to accept an annual payment of \$150 per unit in lieu of real property taxes and commit the Borough to provide similar borough services to the subject property as are furnished from time to time without cost or charge to other similarly situated dwellings and inhabitants subject to the availability and appropriation of funds.

**Housing Authority Exemptions - 2008 Tax Year Values  
(Low Income Housing)**

Count	Parcel	TAG	Primary Owner	Total Assessed Value	
1	19206312	10	Seldovia	COOK INLET HOUSING AUTHORITY	\$1,389,800
2	14801008	40	Seward	AHFC - Glacier View Senior Housing	\$2,326,800
3	14902022	40	Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$1,199,900
4	14902026	40	Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$42,700
5	01723117	53	Nikiski	COOK INLET HOUSING AUTHORITY	\$1,578,100
6	21115201	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$16,300
7	21115203	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$16,300
8	21115204	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$16,300
9	21115206	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$6,300
10	21115207	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$6,300
11	21115208	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$16,300
12	21115210	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$16,300
13	21115212	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$6,300
14	21115213	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$6,300
15	21115214	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$6,300
16	21115215	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$6,300
17	21115216	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$6,300
18	21115217	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$16,300
19	21115220	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$16,300
20	21115222	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$16,300
21	21115223	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$16,300
22	21115224	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$16,300
23	21115226	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$16,300
24	21115229	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$16,300
25	21115230	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$16,300
26	21115233	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$16,300
27	21115234	55	Nikiski	NATIVE VILLAGE OF TYONEK	\$16,300
28	12502108	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$167,800
29	12538109	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$170,900
30	12538110	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$161,500
31	12538111	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$155,400
32	12538112	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$151,400
33	12538113	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$144,300
34	12538115	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$169,200
35	12538116	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$177,400
36	12538119	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$155,000
37	12538123	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$198,300
38	12538126	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$172,600
39	12538129	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$175,000
40	12538130	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$181,500
41	12538142	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$172,600
42	12538143	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$184,000
43	12538144	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$235,900
44	12538146	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$172,900
45	12538150	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$163,100
46	14401124	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$168,700
47	14401126	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$168,500
48	14401133	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$168,500
49	14423015	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$172,000
50	14423016	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$200,300
51	14523005	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$170,400
52	14523008	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$209,500
53	14523017	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$172,100
54	14523020	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$180,200
55	14523031	57	Bear Creek/Seward	NORTH PACIFIC RIM HOUSING AUTHORITY	\$190,700
56	15706129	65	Ninilchik	NINILCHIK TRADITIONAL COUNCIL	\$1,031,400
57	19102062	67	Port Graham	PORT GRAHAM VILLAGE COUNCIL	\$51,200
58	19119009	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$95,700
59	19119011	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$78,100
60	19119012	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$76,800
61	19119018	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$83,200
62	19120016	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$70,800
63	19120017	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$80,300
64	19120023	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$168,600
65	19120027	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$62,300
66	19120033	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$139,600
67	19120035	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$139,000
68	19122024	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$99,800
69	19122025	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$96,900
70	19122028	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$76,200
71	19122029	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$73,800
72	19122030	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$79,100
73	19124004	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$89,300
74	19124006	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$79,200
75	19124007	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$89,900
76	19124011	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$95,100
77	19124015	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$87,400
78	19124016	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$78,900
79	19124017	67	Port Graham	NORTH PACIFIC RIM HOUSING AUTHORITY	\$100,100
				<b>\$14,858,300</b>	